

## **Assembly Bill No. 190**

### **CHAPTER 160**

An act to add and repeal Article 13.51 (commencing with Section 18846) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 2, 2005. Filed with  
Secretary of State September 2, 2005.]

#### **LEGISLATIVE COUNSEL'S DIGEST**

AB 190, Negrete McLeod. Taxpayer contributions: California Sexual Violence Victim Services Fund.

Provisions relating to the administration of personal income taxes allow individual taxpayers to contribute amounts in excess of their tax liability for the support of specified funds.

This bill would allow taxpayers to designate on their tax returns that a specified amount in excess of their tax liability be transferred to the California Sexual Violence Victim Services Fund, which would be created by this bill. However, the bill would provide that a voluntary contribution designation for this fund may not be added on the tax return until another voluntary contribution designation is removed from that return.

This bill would require that all moneys contributed to the fund pursuant to these provisions, upon appropriation by the Legislature, be allocated to the Franchise Tax Board, the Controller, and the Epidemiology and Prevention of Injury Control Branch of the State Department of Health Services for allocation to the California Coalition Against Sexual Assault, as provided.

This bill would provide that these voluntary contribution provisions are repealed on January 1 of the 5th taxable year following the taxable year the fund first appears on the tax return. The bill would further provide that these provisions are repealed for taxable years beginning on or after January 1 of the calendar year in which the Franchise Tax Board estimates by September 1 that the contributions made on returns filed in that calendar year will be less than \$250,000, or an adjusted amount for subsequent taxable years.

*The people of the State of California do enact as follows:*

SECTION 1. The Legislature finds and declares all of the following:

(a) Sexual violence is a problem of sweeping proportions in California. While statewide figures compiled by the Department of Justice estimate that in 2003, 9,918 forcible rapes occurred in California, it is estimated that only 28 percent of rapes and sexual assaults are ever reported.

(b) According to the National Institute of Justice, rape is the costliest crime in the United States, exacting \$86,500 in tangible and intangible costs per victim.

(c) According to a study conducted by the National Victim Center, 1.3 women age 18 and over in the United States are forcibly raped each minute. That translates to 78 per hour, 1,871 per day, or 683,000 per year.

(d) In a study of more than 3,000 women at 32 colleges and universities in the United States, 30 percent identified as rape victims contemplated suicide after the incident.

(e) The California Coalition Against Sexual Assault (CALCASA) is the only statewide organization in California whose sole purpose is to promote public policy, advocacy, training, and assistance on the issue of sexual violence. CALCASA's primary membership is the 84 rape crisis centers, campus rape prevention programs, and allied members in the state.

SEC. 2. Article 13.51 (commencing with Section 18846) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

#### Article 13.51. California Sexual Violence Victim Services Fund

18846. (a) An individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the California Sexual Violence Victim Services Fund established by Section 18846.1. That designation is to be used as a voluntary contribution on the tax return.

(b) The contributions shall be in full dollar amounts and may be made individually by each signatory on a joint return.

(c) A designation shall be made for any taxable year on the initial return for that taxable year and once made is irrevocable. If payments and credits reported on the return, together with any other credits associated with the taxpayer's account, do not exceed the taxpayer's liability, the return shall be treated as though no designation has been made. If no designee is specified, the contribution shall be transferred to the General Fund after reimbursement of the direct actual costs of the Franchise Tax Board for the collection and administration of funds under this article.

(d) If an individual designates a contribution to more than one account or fund listed on the tax return, and the amount available is insufficient to satisfy the total amount designated, the contribution shall be allocated among the designees on a pro rata basis.

(e) When another voluntary contribution designation is removed from the tax return, the Franchise Tax Board shall revise the form of the return to include a space labeled the "California Sexual Violence Victim Services Fund" to allow for the designation permitted. The form shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to further the services that California's rape crisis centers provide for victims of rape or sexual assault.

(f) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).

18846.1. There is hereby established in the State Treasury the California Sexual Violence Victim Services Fund to receive contributions made pursuant to Section 18846. The Franchise Tax Board shall notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money that taxpayers have designated pursuant to Section 18846 to be transferred to the California Sexual Violence Victim Services Fund. The Controller shall transfer from the Personal Income Tax Fund to the California Sexual Violence Victim Services Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18846 for payment into that fund.

18846.2. All moneys transferred to the California Sexual Violence Victim Services Fund, upon appropriation by the Legislature, shall be allocated as follows:

(a) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

(b) To the Epidemiology and Prevention for Injury Control Branch of the State Department of Health Services for allocation to the California Coalition Against Sexual Assault (CALCASA) for the award of grants to support CALCASA rape crisis center programs for victims of rape and sexual assault. The Epidemiology and Prevention for Injury Control Branch of the State Department of Health Services shall not use these funds for its administrative costs.

18846.3. (a) Except as otherwise provided in subdivision (b), this article shall remain in effect only until January 1 of the fifth taxable year following the first appearance of the California Sexual Violence Victim Services Fund on the tax return, and as of that date is repealed, unless a later enacted statute, that is enacted before the applicable date, deletes or extends that date.

(b) If, in the second calendar year after the first taxable year the California Sexual Violence Victim Services Fund appears on the tax return, the Franchise Tax Board estimates by September 1 that contributions described in this article made on returns filed in that calendar year will be less than two hundred fifty thousand dollars (\$250,000), or the adjusted amount specified in subdivision (c) for subsequent taxable years, as may be applicable, then this article is repealed with respect to taxable years beginning on or after January 1 of that calendar year. The Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contribution.

(c) For each calendar year, beginning with the third calendar year that the California Sexual Violence Victim Services Fund appears on the tax return, the Franchise Tax Board shall adjust, on or before September 1 of

that calendar year, the minimum estimated contribution amount specified in subdivision (b) as follows:

(1) The minimum estimated contribution amount for the calendar year shall be an amount equal to the product of the minimum estimated contribution amount for the prior September 1 multiplied by the inflation factor adjustment as specified in paragraph (2) of subdivision (h) of Section 17041, rounded off to the nearest dollar.

(2) The inflation factor adjustment used for the calendar year shall be based on the figures for the percentage change in the California Consumer Price Index received on or before August 1 of the calendar year pursuant to paragraph (1) of subdivision (h) of Section 17041.

(d) Notwithstanding the repeal of this article, any contribution amounts designated pursuant to this article prior to its repeal shall continue to be transferred and disbursed in accordance with this article as in effect immediately prior to that repeal.